

**Introduced by Senator Kehoe**

February 18, 2011

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An act relating to taxation.

## LEGISLATIVE COUNSEL'S DIGEST

SB 797, as introduced, Kehoe. Property taxation: exemption: property owned by the Redevelopment Agency of the City of San Diego.

Existing provisions of the California Constitution provide that specified publicly owned property is exempt from ad valorem property taxation.

This bill would state the intent of the Legislature to enact legislation that would provide that certain historic property located within the former Naval Training Center in the City of San Diego, leased by the Redevelopment Agency of the City of San Diego to a nonprofit entity or to an organization controlled by the nonprofit entity, shall be deemed to be property owned by the Redevelopment Agency of the City of San Diego and thereby be exempt from property taxation.

Vote: majority. Appropriation: no. Fiscal committee: no.  
State-mandated local program: no.

*The people of the State of California do enact as follows:*

- 1     SECTION 1. It is the intent of the Legislature to enact
- 2     legislation that would provide that certain historic property located
- 3     within the former Naval Training Center in the City of San Diego,
- 4     leased by the Redevelopment Agency of the City of San Diego to
- 5     a nonprofit entity or to an organization controlled by the nonprofit
- 6     entity, shall be deemed to be property owned by the Redevelopment

- 1 Agency of the City of San Diego and thereby be exempt from
- 2 property taxation.

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